

Assistant Comptroller
 Chief, Fiscal Division
 Review of Accounting Methods

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1. The Fiscal Division is responsible for the accounting and audit control of all vouchered funds and reporting control for all vouchered and confidential funds appropriated for the operation of CIA and NSC. To facilitate accomplishing its purpose, the Division has been broken down into five major groups, the functions of which are set forth very briefly below:

a. ACCOUNTING BRANCH - Charged with the establishment and maintenance of a centralized accounting system for CIA and NSC.

b. CLAIMS BRANCH - Charged with the audit and certification for payment of all vouchered obligations, other than travel and payroll, for CIA and NSC.

c. TRAVEL BRANCH - Charged with the audit and certification for payment of all vouchered obligations in connection with travel of CIA and NSC employees (including military and IAC).

d. PAYROLL BRANCH - Charged with the preparation, audit, and certification of payrolls, and distribution of salary payments for all vouchered personnel of CIA and NSC.

e. FISCAL PROCESSING BRANCH - Charged with receiving, recording, collating, and processing all CIA and NSC documents requiring action by the Fiscal Division.

2. The Division as a whole utilizes the general types of office machinery (typewriters, adding machines, calculators) in its operations and, in the Accounting and Payroll Branches, also employs the use of special purpose equipment. Because of CIA expansion, our workload is increasing and the question of acquiring additional special purpose equipment in the Accounting and Payroll Branches arises. These activities are discussed separately below.

(1) Accounting Branch

This Branch is using National Cash Register Bookkeeping Machines in posting obligations and ex-

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penitures to the General and Allotment Ledgers. Three machines are in use and, with the anticipated increase Agency funds, it will be necessary to secure an additional machine capable of carrying larger totals. Object and Subobject Ledgers are hand posted to reflect expenditures and the volume of work now being processed does not appear to warrant the use of machine methods. However, a substantial increase in workload may make the use of IBM equipment desirable in connection with the subsidiary records. A Card Punch would be required. One difficulty becomes apparent immediately with respect to the thought of IBM equipment. It is assumed we would not have a Simulator and, therefore, we would be unable to determine our standing on the Object and Subobject records without having the Machine Methods Division make a run of the cards. Desired information could, therefore, be delayed.

(2) Payroll Branch

This activity is using Addressograph and Graphotype machines in preparing Agency payroll lists. Thought has been given the possibility of substituting IBM equipment; however, to achieve maximum benefits, it would be necessary that the Branch have a Card Punch, Card Sorter and Printer. In this way, the Branch would prepare payroll lists and pre-print the new combination Time and Attendance Report, and Change Slip which was designed by [REDACTED] and is now in the process of being produced. The merit of Payroll computations by the Machine Methods Division appears questionable because of the high percentage of changes. The results of a test run of one of the payrolls by the Machine Methods Division supports this contention in the minds of Payroll Branch officials.

3. This Division is desirous of streamlining activities in every way possible, and wishes to be alert for obtaining the most efficient and modern equipment to accomplish its function. We will cooperate in every way in the event a survey is desired. Should IBM equipment be installed, it would be preferable that Fiscal personnel be trained as operators.

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